CHAPTER 484

COURT STUDY COMMITTEE CONTINUED

S. J. R. 26

A JOINT RESOLUTION to continue the interim committee to study the court system of Iowa (created pursuant to S. J. R. 18, 60th General Assembly.)

Be It Resolved by the General Assembly of the State of Iowa:

- The Iowa Court Study Commission created by Chapter SECTION 1. 1 376 of the Acts of the 60th General Assembly is continued in existence until the convening in regular session of the 62nd General Assembly. 3
- Vacancies occurring in the commission shall be filled in the 1
- 2 manner that original appointments were made. The sum of three thousand (3,000) dollars or so much
- thereof as is necessary is appropriated for the expenses of such com-3 mission.

Approved June 3, 1965.

CHAPTER 485

STUDY OF TAX STRUCTURE

H. J. R. 28

A JOINT RESOLUTION relating to the establishment of a study of the tax structure of the state of Iowa, and to make an appropriation therefor.

WHEREAS, there have been a number of committees established in the past which have studied and submitted reports and recommendations on the tax structure of the state, and

WHEREAS, the majority of the studies have been able to concentrate only on specific areas of the tax structure of the state rather than having the time to make a concerted, detailed, and thorough study of all tax policies and programs affecting the state and governmental units thereof, and

Whereas, it is generally recognized throughout the state that there is a great need to revise the tax structure of Iowa for the purpose of equalizing the obligation of the payment of state and local taxes and to properly proportion the tax burden among the taxpayers of the state, Now There-

Be It Enacted by the General Assembly of the State of Iowa:

- SECTION 1. There is hereby appropriated to the office of the gov-
- 2 ernor from the general fund of the state the sum of fifty thousand 3
- (50,000) dollars or so much thereof as shall be necessary, from which
- the governor shall contract for and employ such professional, technical, and other staff assistance as shall be necessary to conduct a
- 5
- thorough study and evaluation of the need for revising and equalizing
- the tax structure of the state of Iowa. Those responsible for the study
- 8 shall have access to all public records and shall be given the coopera-
- tion of all public officials including all personnel of state universities